

# Index to Volume 123

January to December 1990

## TOPICAL INDEX

### **Accounting in the East bloc**

New kids on the bloc, P. Clarke (Jull), 16  
No beefs in the borscht belt, M. Montgomery (Jull), 30  
Plotting the revolution, C.G. McMahan and A. Shama (Jull), 24

### **Arts sponsorship**

And now, a word from our sponsors... E. Whitfield (Dec), 18

### **Auditing department**

Edited by D.J. Cockburn  
Auditors and illegal acts, Y. Houle (Sept), 57  
Different strokes for R&D folks, M.R. Binnion, C.J. Daum and R.D.M. Turner (Jan), 57  
How green was my audit? B. Boivin and L. Gosselin (Nov), 52  
Paper chase, R. Leclerc (May), 54  
Will the real audit risks please stand up? R. Walker (Mar), 44

### **Business valuation department**

Edited by R.M. Wise  
More is better, R.M. Wise (April), 35  
Nothing ventured, nothing gained? L.H. Weltman (Oct), 62  
Putting paid to purchases, T.C. Stanton (Jull), 42  
Revenue Canada's requirements refined, W. Rudson (Jan), 55

### **Canadian economy**

Bank hits the brakes, The, J.S. McCallum, (Oct), 38

### **Comprehensive auditing department**

Edited by J-P. Boisclair  
New agenda for accountability, A. S. Warner (Jun), 50  
Privatizing effectiveness reporting, A. Willis (Dec), 54

### **Controllership**

Everything's under control, W. McLeod (Mar), 20  
Look who's in control, the editors (May), 18

### **Editorial**

At a UFE impasse (Feb), 3  
Banking on our profession (Aug), 3  
Champions wanted, rewards great (Dec), 3  
E pluribus unum (Nov), 3  
It's a big mountain! (Jun), 3  
Quest for control criteria, The (Jull), 3  
Representation or fragmentation? (May), 3  
State of readiness, A (Sept), 5  
Turn around or disappear (Jan), 3  
Underused resource, An (Oct), 3  
Up your performance (Mar), 3  
When you're hot, you're hot (Apr), 3

### **Education and training**

Battle for the best and brightest, The, J.E. Boritz (Mar), 12  
Cirque du CA, Le, K. Ulyot (Sept), 22

### **Emerging Issues Committee**

Nipping bad accounting practices in the bud, B. Pavlin (Jun), 26

### **Ethics/Professional conduct**

Guardians on guard, M. Witten (Nov), 27

### **Ethics department**

Edited by C.G. Shultz  
Harmonizing professional conduct rules, P.J. Carroll and R. G. Gage (Jun), 47

### **Financial instruments**

Going for the gold, D.L. Cameron, M.B. Dent and R.R. Pearman (Jan), 22  
Hedge hopping, P. Bennett and C. Vaughan (Jan), 38  
When risk's not an option, P.T. Farrelly (Jan), 30

### **Financing**

Borrowers, bankers and bad times, W. Kling and M. Ruta (May), 28

### **Information technology**

Drowning by numbers, E.L. Saunders (Aug), 30  
I think, therefore icon, J. Zeidenberg (Aug), 36  
What's wrong with this picture? L. Goodson (Aug), 36

### **Information technology department**

Edited by Y. Pavri  
CAATs scan, G. Brodie (Apr), 32

Decisions, decisions, decisions, S.D. Willits (Aug), 51  
Tax software to untangle family ties, E.L. Saunders (Feb), 52

### **Insolvency department**

Edited by P.P. Farkas  
Buyout fallout, D.C. Tay (Mar), 42  
I love Alberta, P.P. Farkas (Dec), 52  
Tinker, tailor, consultant, receiver, P.P. Farkas and M. Mendelsohn (Jun), 44  
When the bank calls its loan, E. and M. Tayar (Sept), 59

### **Law department**

Edited by Mindy Paskell-Mede  
Duty's not in the eye of the beholder, M. Paskell-Mede (Apr), 29  
Made in Quebec, M. Paskell-Mede (Aug), 48  
On the receiving end, M. Paskell-Mede (Jun), 34  
Sharing the blame, M. Paskell-Mede (Oct), 48  
Sellers (and buyers) beware, R.G. McLenan (Dec), 49

### **Letters**

(Jan), 4, (Feb), 6, (Mar), 4, (April), 4, (May), 4, (Jun), 6, (Jull), 4, (Aug), 4, (Sept), 6, (Oct), 4, (Nov), 5, (Dec), 4

### **Personal financial planning**

Planning for risk as well as reward, M. Naime (Feb), 24  
Taxed to death, G. Duncan (Feb), 30

When objectivity meets relativity, J. Zeidenberg (Feb), 36

Y.CAs R MVPs, G. Delente, A.B. Miller and G. Stovel (Feb), 42

### **Personal financial planning department**

Edited by S.D. Ferguson  
Good medicine, I. Davidson (May), 51  
Life lines, D.K. Miller (Jull), 39  
Sky is falling, The, S.D. Ferguson (Sept), 52  
Tell me condo, condo, condo, I. Davidson and S.D. Ferguson (Nov), 50

### **Profiles**

Art of the deal, The, the editors (Dec), 27

Commissioner Crump, J.E. Antoniak (Apr), 18  
Golden girls (and boys) The, the editors (Sept), 30  
"Why" kind of guy, A. N. Luscombe (Oct), 24

### **Securities regulators**

Coercion by commission, J.C. Baillie (Jun), 20

### **Studies & standards department**

Edited by W.W. Buchanan  
Auditors improve communications with new report, D. Taylor (Nov), 45  
Capital asset to the Handbook, A. D. Marble (Oct), 52  
Criteria for control, W.A. Bradshaw (Aug), 45  
Down for the count, R.M. Callard (Oct), 47  
Embracing the locals, T. Beauchamp and W. Strelioff (Sept), 48  
Experts in harmony, D.J. Moore (May), 46  
Fair value measures a fair exchange, R.M. Callard (Jan), 49  
Income statements get a facelift, A. Baghel (Jan), 52  
Improving the "trialogue", S. Smith (Feb), 50  
Penetrating the pension audit jungle, P.D. Jackson and G.P. Shields (Mar), 38  
Pension plans fall in line, A. Baghel (Jun), 38  
Read it in the annual report, G.D. Trites (Dec), 45  
VFM audits get some guidance, J. Keenan (April), 25

What's going on (Mar), 34, (Jull), 36

### **Taxation department**

Edited by G.M. Colley  
Commodity taxes and the entrepreneur, H. Dogget (Aug), 43  
Escaping the lion's jaws, J.-C. Hare and M. Saint-Pierre (Dec), 42  
Key to locked-in RRSPs, The, P. Friedman (Oct), 44  
Kiwi GST goes Canuck, M.B. Clark (Jan), 46  
Mired in the muddy GST, A. Shragie (Nov), 41  
Revenue renews its interest in interest, L.A. Rotenberg (Feb), 46  
Softening the death tax sting, T. Swiderski and S. Peters (Mar), 27  
Tax integration, H. Kennedy (May), 43

# Index to Volume 123

January to December 1990

## TOPICAL INDEX

### **Accounting in the East bloc**

New kids on the bloc, P. Clarke (Jull), 16  
No beefs in the borscht belt, M. Montgomery (Jull), 30  
Plotting the revolution, C.G. McMahan and A. Shama (Jull), 24

### **Arts sponsorship**

And now, a word from our sponsors... E. Whitfield (Dec), 18

### **Auditing department**

Edited by D.J. Cockburn  
Auditors and illegal acts, Y. Houle (Sept), 57  
Different strokes for R&D folks, M.R. Binnion, C.J. Daum and R.D.M. Turner (Jan), 57  
How green was my audit? B. Boivin and L. Gosselin (Nov), 52  
Paper chase, R. Leclerc (May), 54  
Will the real audit risks please stand up? R. Walker (Mar), 44

### **Business valuation department**

Edited by R.M. Wise  
More is better, R.M. Wise (April), 35  
Nothing ventured, nothing gained? L.H. Weltman (Oct), 62  
Putting paid to purchases, T.C. Stanton (Jull), 42  
Revenue Canada's requirements refined, W. Rudson (Jan), 55

### **Canadian economy**

Bank hits the brakes, The, J.S. McCallum, (Oct), 38

### **Comprehensive auditing department**

Edited by J-P. Boisclair  
New agenda for accountability, A. S. Warner (Jun), 50  
Privatizing effectiveness reporting, A. Willis (Dec), 54

### **Controllership**

Everything's under control, W. McLeod (Mar), 20  
Look who's in control, the editors (May), 18

### **Editorial**

At a UFE impasse (Feb), 3  
Banking on our profession (Aug), 3  
Champions wanted, rewards great (Dec), 3  
E pluribus unum (Nov), 3  
It's a big mountain! (Jun), 3  
Quest for control criteria, The (Jull), 3  
Representation or fragmentation? (May), 3  
State of readiness, A (Sept), 5  
Turn around or disappear (Jan), 3  
Underused resource, An (Oct), 3  
Up your performance (Mar), 3  
When you're hot, you're hot (Apr), 3

### **Education and training**

Battle for the best and brightest, The, J.E. Boritz (Mar), 12  
Cirque du CA, Le, K. Ullot (Sept), 22

### **Emerging Issues Committee**

Nipping bad accounting practices in the bud, B. Pavlin (Jun), 26

### **Ethics/Professional conduct**

Guardians on guard, M. Witten (Nov), 27

### **Ethics department**

Edited by C.G. Shultz  
Harmonizing professional conduct rules, P.J. Carroll and R. G. Gage (Jun), 47

### **Financial instruments**

Going for the gold, D.L. Cameron, M.B. Dent and R.R. Pearman (Jan), 22  
Hedge hopping, P. Bennett and C. Vaughan (Jan), 38  
When risk's not an option, P.T. Farrelly (Jan), 30

### **Financing**

Borrowers, bankers and bad times, W. Kling and M. Ruta (May), 28

### **Information technology**

Drowning by numbers, E.L. Saunders (Aug), 30  
I think, therefore icon, J. Zeidenberg (Aug), 36  
What's wrong with this picture? L. Goodson (Aug), 36

### **Information technology department**

Edited by Y. Pavri  
CAATs scan, G. Brodie (Apr), 32

Decisions, decisions, decisions, S.D. Willits (Aug), 51  
Tax software to untangle family ties, E.L. Saunders (Feb), 52

### **Insolvency department**

Edited by P.P. Farkas  
Buyout fallout, D.C. Tay (Mar), 42  
I love Alberta, P.P. Farkas (Dec), 52  
Tinker, tailor, consultant, receiver, P.P. Farkas and M. Mendelsohn (Jun), 44  
When the bank calls its loan, E. and M. Tayar (Sept), 59

### **Law department**

Edited by Mindy Paskell-Mede  
Duty's not in the eye of the beholder, M. Paskell-Mede (Apr), 29  
Made in Quebec, M. Paskell-Mede (Aug), 48  
On the receiving end, M. Paskell-Mede (Jun), 34  
Sharing the blame, M. Paskell-Mede (Oct), 48  
Sellers (and buyers) beware, R.G. McLenan (Dec), 49

### **Letters**

(Jan), 4, (Feb), 6, (Mar), 4, (April), 4, (May), 4, (Jun), 6, (Jull), 4, (Aug), 4, (Sept), 6, (Oct), 4, (Nov), 5, (Dec), 4

### **Personal financial planning**

Planning for risk as well as reward, M. Naime (Feb), 24  
Taxed to death, G. Duncan (Feb), 30  
When objectivity meets relativity, J. Zeidenberg (Feb), 36  
Y.CAs R MVPs, G. Delente, A.B. Miller and G. Stovel (Feb), 42

### **Personal financial planning department**

Edited by S.D. Ferguson  
Good medicine, I. Davidson (May), 51  
Life lines, D.K. Miller (Jull), 39  
Sky is falling, The, S.D. Ferguson (Sept), 52  
Tell me condo, condo, condo, I. Davidson and S.D. Ferguson (Nov), 50

### **Profiles**

Art of the deal, The, the editors (Dec), 27

Commissioner Crump, J.E. Antoniak (Apr), 18  
Golden girls (and boys) The, the editors (Sept), 30  
"Why" kind of guy, A. N. Luscombe (Oct), 24

### **Securities regulators**

Coercion by commission, J.C. Baillie (Jun), 20

### **Studies & standards department**

Edited by W.W. Buchanan  
Auditors improve communications with new report, D. Taylor (Nov), 45  
Capital asset to the *Handbook*, A. D. Marble (Oct), 52  
Criteria for control, W.A. Bradshaw (Aug), 45  
Down for the count, R.M. Callard (Oct), 47  
Embracing the locals, T. Beauchamp and W. Strelioff (Sept), 48  
Experts in harmony, D.J. Moore (May), 46  
Fair value measures a fair exchange, R.M. Callard (Jan), 49  
Income statements get a facelift, A. Baghel (Jan), 52  
Improving the "trialogue", S. Smith (Feb), 50  
Penetrating the pension audit jungle, P.D. Jackson and G.P. Shields (Mar), 38  
Pension plans fall in line, A. Baghel (Jun), 38  
Read it in the annual report, G.D. Trites (Dec), 45  
VFM audits get some guidance, J. Keenan (April), 25  
What's going on (Mar), 34, (Jull), 36

### **Taxation department**

Edited by G.M. Colley  
Commodity taxes and the entrepreneur, H. Dogget (Aug), 43  
Escaping the lion's jaws, J.-C. Hare and M. Saint-Pierre (Dec), 42  
Key to locked-in RRSPs, The, P. Friedman (Oct), 44  
Kiwi GST goes Canuck, M.B. Clark (Jan), 46  
Mired in the muddy GST, A. Shragie (Nov), 41  
Revenue renews its interest in interest, L.A. Rotenberg (Feb), 46  
Softening the death tax sting, T. Swiderski and S. Peters (Mar), 27  
Tax integration, H. Kennedy (May), 43

## INDEX OF CONTRIBUTORS

**Andrew, R. (with M. Craig-Bourdin, L. Goodson and M. Montgomery),** Look who's in control (May), 18

**(with M. Craig-Bourdin, L. Goodson, J. Margolis and M. Montgomery),** The golden girls (and boys) (Sept), 30

**(with M. Craig-Bourdin and L. Goodson),** The art of the deal (Dec), 27

**Antoniak, J.E.,** Commissioner Crump (April), 18

Gone fishin' (Aug), 8

Life on the wild side (Sept), 9

**Baghel, A.,** Income statements get a facelift (Jan), 52

Pension plans fall in line (Jun), 38

**Baillie, J. C.,** Coercion by commission (Jun), 20

**Beauchamp, T. (and W. Strelloff),** Embracing the locals (Sept), 48

**Bennett, P. (and C. Vaughan),** Hedge hopping (Jan), 38

**Binnion, M.R. (with C.J. Daum and R.D.M. Turner),** Different strokes for R&D folks (Jan), 57

**Boivin, B. (and L. Gosselin),** How green was my audit? (Nov), 52

**Boritz, J.E.,** The battle for the best and brightest (Mar), 12

**Bradshaw, W.A.,** Criteria for control (Aug), 45

**Brodie, G.,** CAATs scan (Apr), 32

**Callard, R.M.,** Fair value measures a fair exchange (Jan), 49

Down for the count (Oct), 47

**Cameron, D. L. (with M.B. Dent and R. S. Pearman),** Going for the gold (Jan), 22

**Carroll, P.J. (and R.G. Gage),** Harmonizing professional conduct rules (Jun), 47

**Clark, M.B.,** Kiwi GST goes Canuck (Jan), 46

**Clarke, P.,** New kids on the bloc (Jul), 16

**Craig-Bourdin, M. (with R. Andrew, L. Goodson and M. Montgomery),** Look who's in control (May), 18

**(with R. Andrew, L. Goodson, J. Margolis and M. Montgomery),** The golden girls (and boys) (Sept), 30

**(with R. Andrew and L. Goodson),** The art of the deal (Dec), 27

**Daum, C.J. (with M.R. Binnion and R.D.M. Turner),** Different strokes for R&D folks (Jan), 57

**Davidson, I.,** Good medicine (May), 51

**(and S.D. Ferguson),** Tell me condo, condo, condo (Nov), 50

**Delente, G. (with A.B. Miller and G. Stovel),** Y CAs R MVPs (Feb), 42

**Dent, M.B. (with D.L. Cameron and R.R. Pearman),** Going for the gold (Jan), 22

**Dogget, H.,** Commodity taxes and the entrepreneur (Aug), 43

**Duncan, G.,** Taxed to death (Feb), 30

**Farkas, P.P.,** I love Alberta (Dec), 52

**(and M. Mendelsohn),** Tinker, tailor, consultant, receiver (Jun), 44

**Farrelly, P.T.,** When risk's not an option (Jan), 30

**Ferguson, S.D.,** The sky is falling (Sept), 52

**(and I. Davidson),** Tell me condo, condo (Nov), 50

**Friedlan, P.,** The key to locked-in RRSPs (Oct), 44

**Gage, R.G. (and P.J. Carroll),** Harmonizing professional conduct rules (Jun), 47

**Gass, D.E.,** A state of readiness (Sept), 5

**Goodson, L.,** What's wrong with this picture? (Aug), 20

**(with R. Andrew, M. Craig-Bourdin and M. Montgomery),** Look who's in control (May), 18

**(with R. Andrew and M. Craig-Bourdin),** The art of the deal (Dec), 27

**(with R. Andrew, M. Craig-Bourdin, J. Margolis and M. Montgomery),** The golden girls (and boys) (Sept), 30

**Gosselin, L. (and B. Boivin),** How green was my audit? (Nov), 52

**Hare, J.-C. (and M. Saint-Pierre),** Escaping the lion's jaws (Dec), 42

**Houle, Y.,** Auditors and illegal acts (Sept), 57

**Jackson, P.D. (and G.P. Shields),** Penetrating the pension audit jungle (Mar), 38

**Keenan, J.,** VFM audits get some guidance (Apr), 25

**Kennedy, H.,** Tax integration (May), 43

**Kling, W. (and M. Ruta),** Borrowers, bankers and bad times (May), 28

**Leclerc, R.,** Paper chase (May), 54

**Luscombe, N.,** A "why" kind of guy (Oct), 24

An underused resource (Oct), 3

At a UFE impasse (Feb), 3

Banking on our profession (Aug), 3

Champions wanted, rewards great (Dec), 3

E pluribus unum (Nov), 3

It's a big mountain! (Jun), 3

Representation or fragmentation? (May), 3

The quest for control criteria (Jul), 3

Turn around or disappear (Jan), 3

Up your performance (Mar), 3

**Marble, D.** A capital asset to the *Handbook* (Oct), 52

**Margolis, J.,** When you're hot, you're hot (Apr), 3

**(with R. Andrew, M. Craig-Bourdin, L. Goodson and M. Montgomery),** The golden girls (and boys) (Sept), 30

**McCallum, J.S.,** The bank hits the brakes (Oct), 38

**McLennan, R.G.,** Sellers (and buyers) beware (Dec), 49

**McLeod, W.,** Everything's under control (Mar), 20

**McMahan, C.G. (and A. Shama),** Plotting the revolution (Jul), 24

**Mendelsohn, M. (and P.P. Farkas),** Tinker, tailor, consultant, receiver (Jun), 44

**Miller, A.B. (with G. Delente and G. Stovel),** Y CAs R MVPs (Feb), 42

**Miller, D.K.,** Life lines (Jul), 39

**Montgomery, M.,** A legend in his own bar (Jun), 18

CA by day, rocker by night (Mar), 6

Come up and see me sometime (Jul), 6

Music by numbers (Oct), 8

Music to the soul (Dec), 6

No beefs in the borscht belt (Jul), 30

Not a baa-aa-dd idea (Apr), 6

Soldier of fortune (Nov), 8

**(with R. Andrew, M. Craig-Bourdin and L. Goodson),** Look who's in control (May), 18

**(with R. Andrew, M. Craig-Bourdin, L. Goodson and J. Margolis),** The golden girls (and boys) (Sept), 30

**Moore, D.J.,** Experts in harmony (May), 46

**Nairne, M.,** Planning for risk as well as reward (Feb), 24

**Paskell-Mede, M.,** Duty's not in the eye of the beholder (Apr), 29

On the receiving end (Jun), 34

Made in Quebec (Aug), 48

Sharing the blame (Oct), 58

**Pavlin, B.,** Nipping bad accounting practices in the bud (Jun), 26

**Pearman, R.R. (with D.L. Cameron and M.B. Dent),** Going for the gold (Jan), 22

**Peters, S. (and T. Swiderski),** Softening the death tax sting (Mar), 27

**Rotenberg, L.A.,** Revenue renews its interest in interest (Feb), 52

**Rudson, W.,** Revenue Canada's requirements refined (Jan), 55

**Ruta, M.S. (and W. Kling),** Borrowers, bankers and bad times (May), 28

**Saint-Pierre, M. (and J.-C. Hare),** Escaping the lion's jaws (Dec), 42

**Saunders, F.L.,** Drowning by numbers (Aug), 30

Tax software to untangle family ties (Feb), 52

**Shama, A. (and C.G. McMahan),** Plotting the revolution (Jul), 24

**Shields, G.P. (and P.D. Jackson),** Penetrating the pension audit jungle (Mar), 38

**Shragie, A.,** Mired in the muddy GST (Nov), 41

**Smith, S.,** Improving the "trialogue" (Feb), 50

**Stanton, T.C.,** Putting paid to purchases (Jul), 42

**Stovel, G. (with G. Delente and A.B. Miller),** Y CAs R MVPs (Feb), 42

**Strelloff, W. (and T. Beauchamp),** Embracing the locals (Sept), 48

**Swiderski, T. (and S. Peters),** Softening the death tax sting (Mar), 27

**Tay, D.C.,** Buyout fallout (Mar), 42

**Tayar, F. (and M. Tayar),** When the bank calls its loan (Sept), 59

**Tayar, M. (and F. Tayar),** When the bank calls its loan (Sept), 59

**Taylor, D.,** Auditors improve communications with new standard report (Nov), 45

**Trites, G.D.,** Read it in the annual report (Dec), 45

**Turner, R.D.M. (with M.R. Binnion and C.J. Daum),** Different strokes for R&D folks (Jan), 57

**Ullyott, K.,** Le cirque du CA (Sept), 22

**Vasoff, J.D.,** As the economy turns (Jun), 16

Baby, it's cold outside (Jul), 12

Blue-ribbon budget bashers (Oct), 15

Budget shots — CA-style (Nov), 22

Dreams, lies and budget scrapes (Apr), 16

Enter the "Let's Make a Budget" contest (May), 12

Meech Lake II (Aug), 17

Meech Lake III (Sept), 18

Ouch, Mr. Crow, that hurts (Mar), 9

The Canadian dollar champagne bet (Feb), 18

The really big picture (Jan), 19

Trouble in River City (Dec), 15

**Vaughan, C. (and P. Bennett),** Hedge hopping (Jan), 38

**Walker, R.,** Will the real audit risks please stand up? (Mar), 44

**Walters, S.,** A slice of Christmas past (Dec), 8

**Weltman, L.H.,** Nothing ventured, nothing gained (Oct), 62

**Werhar, S.,** A new agenda for accountability (Jun), 30

**Whitfield, E.,** And now, a word from our sponsors... (Dec), 18

**Willis, A.,** Privatizing effectiveness reporting (Dec), 54

**Willits, S.D.,** Decisions, decisions, decisions (Aug), 51

**Wise, R.M.,** More is better (Apr), 35

**Witten, M.,** Guardians on guard (Nov), 26

**Zeidenberg, J.,** I think, therefore icon (Aug), 36

When objectivity meets relativity (Feb), 36